

**Instructions to Complete  
Annual Report for Packers  
Form P&SP-3000**

You, as a packer (as determined by the Secretary), must complete form P&SP-3000 to file an annual report with the United States Department of Agriculture. (See 9 CFR 201.97 for requirements. See section 201 of the Packers and Stockyards Act, 1921, as amended and supplemented, (P&S Act) (7 U.S.C. 191) for the definition of packer.)

NOTE: If you have two or more slaughter plants, you must complete and submit a separate supplemental report (Form P&SP-3100) for each plant.

Penalty for failure to file: Fines of \$110 per day apply for failure to file.

Mail the completed form to the regional office of the Packers and Stockyards Programs as listed below. The states covered by each regional office are listed below the regional office's address.

<b>Regional Offices of the Packers and Stockyards Programs Grain Inspection, Packers and Stockyards Administration</b>		
<b>Atlanta Regional Office</b> Suite 230 75 Spring Street Atlanta, GA 30303-3308 Telephone: (404) 562-5840 FAX: (404) 562-5848 E-mail: <a href="mailto:PSPAtlantaGA.GIPSA@usda.gov">PSPAtlantaGA.GIPSA@usda.gov</a>	<b>Denver Regional Office</b> One Gateway Centre 3950 Lewiston St., Suite 200 Aurora, CO 80011-1556 Telephone: (303) 375-4240 FAX: (303) 371-4609 E-mail: <a href="mailto:PSPDenverCO.GIPSA@usda.gov">PSPDenverCO.GIPSA@usda.gov</a>	<b>Des Moines Regional Office</b> Room 317 210 Walnut Street Des Moines, IA 50309-2110 Telephone: (515) 323-2579 FAX: (515) 323-2590 E-mail: <a href="mailto:PSPDesMoinesIA.GIPSA@usda.gov">PSPDesMoinesIA.GIPSA@usda.gov</a>
<b>States Covered</b>	<b>States Covered</b>	<b>States Covered</b>
AL, AR, CT, DC, DE, FL, GA, LA, MA, MD, ME, MS, NC, NH, NJ, NY, PA, RI, SC, TN, VA, VT, WV	AK, AZ, CA, CO, HI, ID, KS, MT, NE, NM, NV, OK, OR, TX, UT, WA, WY	IA, IL, IN, KY, OH, MI, MO, MN, ND, SD, WI

Obtain additional copies of the report from the regional office covering your state. Ask that regional office any questions about any section or part of a section contained in the report.

Due dates/submitting your annual report: If you report on a calendar-year basis, you must file your report not later than April 15. If you report on a fiscal-year basis, you must file your report not later than 90 days after the close of your fiscal year. Return your completed annual report to the Grain Inspection, Packers and Stockyards Administration Regional Office that covers your state.

<b>Line No.</b>	<b>Subject</b>	<b>Instructions</b>
1a	Calendar Year	If you operate on a calendar year basis, enter the end date for the reporting year.
1b	Fiscal Year	If you operate on a fiscal year basis, enter the start and end dates for the fiscal year which the report covers.
<b>Section 1 – Certification</b>		
2	Date	Enter the date the report was signed.
3a	Title	Enter the title of the person signing the report
3b	Signature	An owner, partner, person with power of attorney, or officer of a corporation must sign the report.
<b>Section 2 – General Information</b>		
4	Name and Address	Enter the name of the packing firm, its mailing address, and its physical address.
5	Telephone and Fax Number	Enter the area code, telephone number and fax number where you may be reached between 8:00 a.m. and 5:00 p.m. local time.

Line No.	Subject	Instructions
6	Type of Organization	Check the appropriate box to indicate the type of organization as it applies to the business's operation.
7	State Incorporated	Enter the state where the organization was formed.
8	Date Incorporated	Enter the date the organization was formed.
9	Change in Organization	Check the appropriate box to indicate if any change in organization occurred during the reporting year. If yes, complete line 10.
10	Change took place	If you checked yes on line 9, enter details to briefly describe each change.
11	Acquisition of plants	Check the appropriate box to indicate if the firm acquired any plants through purchase, merger, lease, etc., during the reporting year.
12	Sell or Lease plants	Check the appropriate box to indicate if the firm sold or leased any plants to others during the reporting period.
13	Open or closed plants	Check the appropriate box to indicate if firm has opened or permanently closed any plants during the reporting period.
14	Plant was opened or closed	For each plant that was opened or closed, enter the name of the plant, the Food Safety and Inspection Service (FSIS) establishment number, and the type of change that occurred. (NOTE: USDA assigns an establishment number to each federally inspected plant. If you are reporting on a plant that is not federally inspected, provide the equivalent state establishment or inspection number and identify it as a state number by placing an "S" in front of the number, for example, S 1234)
15	Activities Engaged	Check the appropriate box to indicate the activities your firm is engaged in.
16 a through e	Owners, Partners, Officers, and Directors	Enter their name, title, respective percentage of ownership, social security number, and the personal mailing address for each of the owners, partners, officers, and directors. Owners, partners, officers, and directors are every individual with any ownership interest in the firm's operation. (Disclosure of social security numbers is optional. The sole use of the social security number(s) sought on this form is to distinguish between applicants and registrants that have identical or similar names. As the Agency maintains a large volume of applications and registrations, applicants are encouraged to supply social security numbers.)
17	Controlling Corporation or Individual	If the reporting firm's company is owned or controlled by any corporation or individual other than those listed on line 16, enter the name and address of the controlling corporation or individual.
18 a through d	Subsidiaries and Affiliates Included	List all subsidiaries and affiliated companies of this firm whose operations are included in any part of the annual report. For each, enter the name of the company, location, nature of business, and the percentage of control by reporting company.
19 a through d	Subsidiaries and Affiliates Not Included	List all subsidiaries and affiliated companies of this firm whose operations are not included in any part of the annual report. For each, enter the name of the company, location, nature of business, and the percentage of control by reporting company.
20 a through f	Owning interest in other livestock, meat, or poultry firms	<p>List each owner, partner, officer, or director of the reporting firm who is a partner, officer, director, or otherwise controls other firms engaged in:</p> <ol style="list-style-type: none"> <li>1. Slaughtering livestock or poultry;</li> <li>2. Manufacturing or preparing meat or meat food products;</li> <li>3. Marketing at wholesale or retail meat or meat food products;</li> <li>4. Operating a stockyard, market agency, or dealer organization handling livestock or live poultry; or</li> <li>5. Feeding livestock or poultry.</li> </ol> <p>For each, enter the name, position in reporting company, position, and ownership interest in other company, name of other company, location or other company, and nature of business of other company.</p>

Line No.	Subject	Instructions
<b>Section 3 – Beef Fabrication, Hog Cutting, and Processing</b>		
21	Fabrication of steer and/or heifer carcasses into boxed beef	Check the appropriate box to indicate if your firm fabricated steer and/or heifer carcasses into primal or sub-primal cuts, vacuum packed and commonly referred to as boxed beef. If yes, complete line 22.
22 a through e	Steer and/or heifer boxed beef	For each plant, enter the name and location of plant, FSIS establishment number or equivalent (if a state number, add an “S” before the number), the number of carcasses fabricated into boxed beef, and the total pounds of boxed beef. Add the number of carcasses and pounds of boxed beef; enter as the total.
23	Fabrication of cow and/or bull carcasses into boxed beef	Check the appropriate box to indicate if your firm fabricated cow and/or bull carcasses into primal or sub-primal cuts, vacuum packed and commonly referred to as boxed beef. If yes, complete line 24.
24 a through e	Cow and/or bull boxed beef	For each plant, enter the name and location of plant, inspection number, the number of carcasses fabricated into boxed beef, and the total pounds of boxed beef. Add the number of carcasses and pounds of boxed beef; enter as the total.
25	Processes hog carcasses	Check the appropriate box to indicate if firm cuts or further processes hog carcasses. If yes, complete line 26.
26 a through e	Processed hog carcasses	For each plant, enter the name and location of plant, number of carcasses, volume in pounds of cuts and shipped, and volume in pounds of further processed. Add the volumes in columns c and d; enter as the total pounds in column e.
<b>Section 4 – Livestock Slaughtering and Processing Operations</b>		
27 a through g	All Livestock Slaughtered by Plant	For each plant, enter the name and location of plant, the type of inspection (Federal or State), and FSIS establishment number or equivalent (if a state number, add an “S”), and the number of head slaughtered by the category of livestock. (Include all livestock that is custom slaughtered by your firm for others (also report custom slaughter separately on line 28). Enter the total the number of head for each category of livestock at all plants. (NOTE: The amount reported on line 27 will be the total of the amounts included in lines 28 and 38.)
28	Livestock Custom Slaughtered by You	For each of the firms that you slaughtered 100 head or more, enter the firm’s name and location. For each category of livestock, enter the number of head slaughtered.  For the firms for which you slaughtered less than 100 head, enter the total number of head slaughtered for each category of livestock.  For each category of livestock, enter the total number of head custom slaughtered for others.
29	Livestock Custom Slaughtered by Others	For each of the firms that slaughtered 100 head or more for you, enter the firms’ name and location. For each category of livestock, enter the number of head slaughtered.  For each of the firms that slaughtered less than 100 head for you, enter the total number of head slaughtered for each category of livestock.  For each category of livestock, total the number of head; enter the total
30	Top Three Out-of-State Customers	Enter the name, address, and dollar volume of each of your firm’s top three out-of-state customers to whom you sold edible product during the year, list in order by dollar volume.
<b>Section 5 – Procurement of Livestock for Slaughter</b>		
If you have more than one plant, enter totals; provide details for each plant on a separate form P&SP-3100.		
31	Livestock on Hand	For each category of livestock, enter the number of head purchased, but not slaughtered at the beginning of the reporting period, including those in feeding operations.

Line No.	Subject	Instructions
32	Livestock Transferred from Feeding	For each category of livestock, enter the number of head transferred to slaughter from your feeding activities. (This is the total of lines 42 and 43 in Section 6.)
33	Livestock Purchased Direct	For each category of livestock, enter the number of head purchased direct at the packing plant, buying stations, country points, feedlots, etc. Include purchases by employees or by others whether paid on a salary, commission, or percentage basis. Exclude purchases at auction markets, video sales, or terminal stockyards, but report such purchases on line 34.
34	Livestock Purchased at Auction Markets, Video Sales, and Terminal Stockyards	For each category of livestock, enter the number of head purchased at auction markets, video sales, or terminal stockyards, whether directly by your own buyers, through commission agents, or from dealers at such markets and sales.
35	Livestock Purchased from other Packers	For each category of livestock, enter the number of head purchased on either a live weight or carcass weight basis from other Packers.
36	Livestock Sold	For each category of livestock, enter the number of head sold on either a live weight or carcass weight basis.
37	Livestock on Hand	For each category of livestock, enter the number of head on hand for slaughter or feeding at the end of the reporting period.
38	Total Livestock Slaughtered	For each category of livestock, enter the total number of head slaughtered. (NOTE: Exclude livestock custom slaughtered for others. When the amounts in lines 38 and 28 are added together, the total should equal the total amount entered on line 27.)
39	Purchased and Paid on a Dress Weight or Carcass Merit Basis	For each category of livestock, enter the total number of livestock slaughtered that were purchased and paid for on a dressed weight or a carcass merit basis (for example, other than live weight purchases).
40	Own or Operate Scale	Check the appropriate box to indicate whether or not you own or operate a scale on which you weigh livestock purchased for slaughter.
41	Electronic Evaluation Device	Check the appropriate box to indicate whether or not you use any type of electronic evaluation device (other than scale) for payment determination. If yes, enter the type of equipment and the manufacturer.
<b>Section 6 – Livestock Feeding and Contracting Activities</b>		
42	Livestock Fed by You	For each category of livestock, enter the number of head fed by you that were removed from feed for slaughter during reporting period. Include commercial feeding of livestock; for example, all livestock fed for growth or gain in weight. Exclude livestock held for short periods pending slaughter or fed temporarily because of emergency conditions resulting from strikes, floods, fire, etc.
43	Livestock Owned by You, but Fed by Others	For each category of livestock, enter the number of livestock owned by you, but fed by others that were removed from feed for slaughter during reporting period. Include commercial feeding of livestock held by meat packers; for example, all livestock fed for growth or gain in weight. Exclude livestock held for short periods pending slaughter or fed temporarily because of emergency conditions resulting from strikes, floods, fire, etc.

Line No.	Subject	Instructions
44	Livestock Contracting Activities	<p>If your firm meets <b>any</b> of the following criteria, complete this section for each of the categories that meet any of the criteria. (For example, if you meet the criteria for steers and heifers, but not for hogs, report for steers and heifers, but not for hogs.) If your firm does not meet <b>any</b> of the criteria, write N/A in the first column of the first row of line 44 and proceed to Section 7.</p> <p>Complete section 6 if:</p> <ul style="list-style-type: none"> <li>• Your firm purchased more than 100,000 steers and heifers for slaughter,</li> <li>• Your firm purchased more than 1,000,000 hogs for slaughter, or</li> <li>• Your firm purchased more than 100,000 sheep and lambs for slaughter.</li> </ul> <p>If the livestock your firm procured were slaughtered in more than one plant, report the firm's total information on form P&amp;SP-3000 (in line 44) and complete a copy of form P&amp;SP-3100 (Supplement to Annual Report of Packers) for each plant in which livestock owned or purchased by your firm were slaughtered, including plants owned by others that custom slaughtered for your firm.</p> <p>For each of the following categories of livestock processed by your plant(s), complete a separate copy of section 6 of form P&amp;SP-3000 or form P&amp;SP-3100, as applicable.</p> <ul style="list-style-type: none"> <li>• Steers and heifers, including dairy steers and heifers, slaughtered by each plant,</li> <li>• Hogs, including market barrows and gilts, slaughtered by each plant,</li> <li>• Sheep, including market lambs, slaughtered by each plant, and</li> <li>• <b>Do not report</b> calves, cows, bulls, sows, boars, or mature lambs and sheep (ewes and bucks) in section 6 of Form P&amp;SP-3000 or form P&amp;SP-3100.</li> </ul>
44a	Delivery Date	<p>If your firm uses a fiscal year other than the calendar year, enter the year after the month. If your firm uses any reporting period other than a calendar month (for example, January 1-31), enter the period included in each reporting month (for example, December 31, 2003 – January 26, 2004).</p>
44b	Forward Contracts	<p>GIPSA defines a forward contract as an oral or written agreement for the purchase of a specified lot or lots of livestock where delivery will occur more than 14 days after the agreement is entered. Price may be determined when the agreement is entered (fixed price), or provisions may be made for the price to be determined at a later date, for example, based on prices on the futures market (basis contract).</p> <ul style="list-style-type: none"> <li>• For each month, enter the number of livestock slaughtered that were obtained through either a fixed price or basis forward contract or any other contract for a specified lot or lots of livestock, where the agreement was entered into more than 14 days prior to the date of slaughter.</li> <li>• Exclude deliveries taken on futures contracts traded on the CME or other organized futures exchanges. Include deliveries taken on contracts traded on the CME or other organized futures exchanges in column 44e (Other).</li> </ul>

Line No.	Subject	Instructions
44c	Marketing Agreements	<p>GIPSA defines a marketing agreement (also known as a marketing contract) as an oral or written agreement in which a seller agrees to sell all or part of its slaughter livestock to a packer when price is determined by an agreed-upon formula that may reflect live animal or carcass quality, prices paid by the packer to other sellers at the time of delivery, publicly reported prices, or some other method where price is not negotiated for each lot of livestock. The terms of the agreement may include other conditions affecting the seller's and packer's rights and responsibilities. Terms of sale are not negotiated for individual lots of livestock when animals are purchased through a marketing agreement. A marketing agreement may include a commitment for the seller to deliver a specified number of animals each week, month, etc., or may allow the seller considerable discretion in the number of animals delivered under the agreement.</p> <ul style="list-style-type: none"> <li>• For each month, enter the number of head of livestock slaughtered that your firm obtained through marketing agreements that were in place more than 14 days at the time of delivery.</li> <li>• Exclude any livestock obtained from businesses or feeding operations that are owned directly or indirectly by your firm, your firm's parent firm, or another firm owned by your firm's parent firm, even if they were priced via a marketing agreement or contract. Include such livestock in column 44d, Packer Fed.</li> </ul>
44d	Packer Fed	<p>GIPSA defines packer-fed livestock as all livestock obtained for slaughter that are owned, in whole or in part, by your firm or its subsidiaries, your firm's parent firm, or another firm owned by your firm's parent firm, regardless of transfer mechanism (for example, use of marketing agreements or production contracts, etc.). This includes any animals that are owned through joint venture agreements, regardless of the percentage of ownership held by your firm.</p> <ul style="list-style-type: none"> <li>• For each month, enter the number of livestock slaughtered that your firm owned, in whole or in part, more than 14 days prior to slaughter.</li> <li>• Include all livestock obtained for slaughter from businesses or feeding operations that are owned directly or indirectly by your firm, your firm's parent firm, or another firm owned by your firm's parent firm.</li> <li>• Include all livestock obtained for slaughter through a joint venture between an outside firm and your firm, your firm's parent firm, or another firm owned by your firm's parent firm.</li> <li>• Include any livestock feed under a growout agreement where your firm maintained ownership of the livestock (for example, production contract, or fed by a custom feeding operation).</li> <li>• Exclude any livestock owned 14 days or less prior to slaughter.</li> <li>• Exclude any livestock that were ready for slaughter at the time of purchase but were not slaughtered within 14 days due to scheduling or delivery delays.</li> </ul>
44e	Other	<ul style="list-style-type: none"> <li>• For each month, enter the number of livestock slaughtered that your firm purchased or agreed to purchase more than 14 days prior to the date of slaughter, that are not included in columns 44b through 44d.</li> <li>• Include any deliveries taken on futures contracts.</li> </ul>

Line No.	Subject	Instructions
44f	Total Slaughtered for Month	<ul style="list-style-type: none"> <li>Enter the total number of livestock that were slaughtered, regardless of procurement method.</li> <li>Include any livestock that your firm slaughtered on a custom basis for other firms.</li> </ul> <p>Total row: The sum of the entries should equal the total reported in section 4, line 27. Calculate the annual total for each column; enter as the total for each contracting activity.</p>
<p align="center"><b>Section 7 – Financial Information</b></p> <p>Provide the financial information requested in lines 101 through 403. Copies of financial statements or audit reports are acceptable. However, the information required by the form must be provided <u>separately</u> for each entity that is engaged in livestock slaughtering and/or meat processing. If you provide a financial statement or audit report in lieu of completing the Statement of Income and Balance Sheet of the Financial Information section, it must contain all of the specified breakdowns listed under this section of the report. (For separate subsidiary reports, enter the subsidiary name and fiscal year at the top of each page.)</p>		
45 – Statement of Income		
45A. Sales		
101		Enter the dollar amount of meat and meat food products. Include all edible products and byproducts.
102		Enter the dollar amount of all other sales.
103		Add line lines 101 and 102; enter as the total of Net Sales.
45B. Cost of Sales		
104		Enter the dollar amount of opening inventory at the beginning of the reporting period.
105		Enter the dollar amount of livestock purchased during the reporting period.
106		Enter the dollar amount of meat and meat food products purchased during the reporting period.
107		Enter the dollar amount of all other purchases during the reporting period.
108		Add line 104 through 107; enter as the subtotal of the Cost of Sales.
109		Enter the dollar amount of closing inventory at the end of the reporting period.
110		Subtract line 109 from 108; enter as the Total Cost of Sales.
111		Add lines 103 and 110; enter as the Gross Income.
45C. Operating Expenses		
112		Enter the dollar amount of manufacturing expenses incurred during the reporting period.
113		Enter the dollar amount of advertising expenses incurred during the reporting period.
114		Enter the dollar amount of sales promotions incurred during the reporting period.
115		Enter the dollar amount of expenses incurred for a sales brokerage during the reporting period
116		Enter the dollar amount of all other selling expenses incurred during the reporting period.
117		Enter the dollar amount of all delivery expenses incurred during the reporting period.
118		Enter the dollar amount of all general and administrative expenses incurred during the reporting period.
119		Enter the dollar amount of all depreciation and amortization expenses incurred during the reporting period.
120		Enter the dollar amount of all interest expenses incurred during the reporting period.
121		Enter the dollar amount of any consulting fee expenses incurred during the reporting period.

Line No.	Subject	Instructions
122		Enter the dollar amount of any other expenses that were incurred during the reporting period.
123		Add lines 112 through 122; enter as the total amount of operating expenses incurred during the reporting period.
124		Add lines 111 and 123; enter as the total dollar amount of Operating Income or Loss.
<b>45D. Other Income</b>		
125		Enter the dollar amount of interest income incurred during the reporting period.
126 and 127		Enter the dollar amount of any other income that your firm has incurred during the reporting period. Also, specify how you incurred this income.
128		Add lines 125 through 127; enter as the total dollar amount of all other income.
129		Add lines 124 and 128; enter as the total income.
<b>45E. Deductions</b>		
130 and 131		Specify any deductions incurred during the reporting period.
132		Add lines 130 and 131; enter as the total deductions.
133		Subtract line 132 from 129; enter as the income (or loss) before income taxes.
<b>45F. Provision for Income Taxes</b>		
134		Enter the dollar amount of current income taxes for the reporting period.
135		Enter the dollar amount of deferred income taxes for the reporting period.
136		Add lines 134 and 135; enter as the total income taxes for the reporting period.
137		Subtract line 136 from 133; enter as the Net Income (or Loss) for the reporting period.
<b>45G. Retained Earnings/ Owners' Capital</b>		
138		Enter the dollar amount of retained earnings or owners' capital at the beginning of the reporting period.
139		Enter the dollar amount of additions to owners' capital, if unincorporated during the reporting period.
140		Enter the dividends declared or the owners' withdrawals during the reporting period.
141		Enter the dollar amount of any other specified deductions pertaining to retained earnings or owners' capital.
142		Add lines 140 and 141; enter as the Net Adjustment.
143		Add lines 138, 139 and 142; enter as the retained earnings/owners' capital at the end of the reporting period.
<b>46 – Balance Sheet – Assets</b>		
<b>46A. Current Assets</b>		
201		Enter the dollar amount of cash on hand or cash in the bank.
202		Enter the dollar amount of any temporary cash investments (securities, CD's, etc.).
203		Enter the total dollar amount of accounts receivable owed to you from the trade.
204		Enter the total dollar amount of accounts receivable owed to you from others (owners, officers, etc.).
205		Add lines 203 and 204; enter as the subtotal of accounts receivable before allowance.
206		Enter the total dollar amount of allowance for doubtful accounts. This is accounts that you do not think you will be paid for.
207		Subtract line 206 from line 205; enter as the Net Realizable Accounts Receivable.
208		Enter the dollar amount of notes and loans receivable due within one year from subsidiaries and affiliated companies.



Line No.	Subject	Instructions
209		Enter the dollar amount of notes and loans receivable due within one year from owners, directors, officers, and stockholders.
210		Enter the dollar amount of notes and loans receivable due within one year from others.
211		Add lines 208, 209 and 210; enter as the total dollar amount of notes and loans receivable due within one year of the reporting period.
212		Enter the dollar amount of livestock inventory on hand at the close of the reporting period.
213		Enter the dollar amount of meat and meat food products in inventory at the close of the reporting period.
214		Enter the dollar amount of all other inventories on hand at the close of the reporting period.
215		Add lines 212 through 214; enter as a total dollar amount of inventories on hand at the close of the reporting period.
216		Enter the dollar amount of advances made on livestock and meat at the close of the reporting period.
217		Enter the dollar amount of all prepaid expenses at the close of the reporting period.
218		Enter the dollar amount of any other current assets at the close of the reporting period.
219		Add lines 201, 202, 207, 211 and 215-218; enter as the total amount of current assets.
<b>46B. Investments</b>		
220		Enter the dollar amount of investments in the subsidiaries and affiliated companies included in section 2 part 18.
221		Enter the dollar amount of any other investments you have obtained during the reporting period.
222		Add lines 220 and 221; enter as the total dollar amount of investments.
<b>46C. Fixed Assets</b>		
223		Enter the dollar amount of the land your firm owns.
224		Enter the dollar amount of the building, equipment, and all other fixed assets that your firm owns.
225		Enter the dollar amount of the accumulated depreciation and amortization of the lines in line 224.
226		Subtract line 225 from 224; enter as the dollar amount the fixed assets.
227		Add lines 223 and 226; enter as the net fixed assets.
<b>46D. Other Assets</b>		
228		Enter the dollar amount of any notes receivable due after one year.
229		Enter the dollar amount of any goodwill, patents, trademarks your firm has obtained.
230 and 231		Enter the dollar amount and specify any other assets your firm has.
232		Add lines 228 through 231; enter as the total dollar amount of all other assets.
233		Add lines 219, 222, 227 and 232; enter as the total dollar amount of the firm's assets.
<b>47 – Balance Sheet – Liabilities and Owners' Equity</b>		
<b>47A. Current Liabilities</b>		
301		Enter the dollar amount of bank overdrafts.
302		Enter the total dollar amount that you owe for livestock.
303		Enter the total dollar amount that you owe for meat and other lines.

Line No.	Subject	Instructions
304		Enter the dollar amount of notes and loans due within one year to banks, financing and lending companies.
305		Enter the dollar amount of notes and loans due within one year to subsidiaries and affiliated companies.
306		Enter the dollar amount of notes and loans due within one year to owners, directors, officers, and/or stockholders.
307		Enter the dollar amount of notes and loans due within one year to others.
308		Add lines 304 through 307; enter as the total dollar amount of notes and loans due within one year of the reporting period.
309		Enter the dollar amount of any accrued liabilities during the reporting period.
310		Enter the dollar amount of accrued federal and other income taxes during the reporting period.
311		Enter the dollar amount of any other taxes during the reporting period.
312		Enter the dollar amount of any other current liabilities accrued during the reporting period.
313		Add lines 301 through 303 and lines 308 through 312; enter as a total dollar amount of current liabilities.
<b>47B. Long-Term Liabilities</b>		
314		Enter the dollar amount of notes and loans payable due after one year to banks, financing and lending companies.
315		Enter the dollar amount of notes and loans payable due after one year to subsidiaries and affiliated companies.
316		Enter the dollar amount of notes and loans payable due after one year to owners, directors, officers, and/or stockholders.
317		Enter the dollar amount of notes and loans payable due after one year to others.
318		Add lines 314 through 317; enter as the total dollar amount of notes and loans payable due after one year of the reporting period.
319		Add lines 313 and 318; enter as the total dollar amount of liabilities.
<b>47C. Deferred Income Taxes</b>		
320		Enter the dollar amount of deferred taxes.
<b>47D. Owners' Equity</b>		
321		If incorporated, enter the dollar amount of capital stock, both preferred and common stock.
322		Enter the dollar amount of an additional monies paid-in capital.
323		Enter the dollar amount of retained earnings.
324		Enter the dollar amount of the cost of Treasury stock.
325		Subtract line 324 from 323; enter as the dollar amount of total retained earnings.
326		If unincorporated, enter the dollar amount of Owners' Capital, net of withdrawals.
327		Add lines 321, 322, 325 and 326; enter as the dollar amount of total owners' equity.
328		Add lines 319, 320 and 327; enter as the total dollar amount of liabilities and owners' equity.
47E	Contingent Liabilities	For contingent liabilities, briefly explain the possible direct financial obligations which are unsettled as to the certainty of a liability and the amount.
<b>48 – Packers Buying Livestock for Slaughter - Bond Information</b>		
401		Enter the total dollar amount of livestock purchased for feeding.
402		Enter the total dollar amount of livestock purchased for slaughter (this dollar amount should equal that of line 105).
403		Add lines 401 and 402; enter as the total dollar amount of livestock purchased.

<b>Line No.</b>	<b>Subject</b>	<b>Instructions</b>
<b>Accounts Receivable and/or Inventory Financing Arrangement(s)</b>		
49	Collateral for Financing	Check the appropriate box to indicate if, at the end of the reporting period, there were accounts receivable and/or inventories (in full or in part) pledged or assigned as collateral under a financing or loan agreement. If your answer is yes complete lines 50 through 57, and explain on the form.
50	Financing Lending Institutions	Enter the names and addresses of each of the financial lending institutions having a security interest.
51	Inventories Collateralized	Check the appropriate box to indicate if under the agreement there are inventories that are collateralized.
52	Accounts Receivable Collateralized	Check the appropriate box to indicate if under the agreement there are accounts receivables that are collateralized.
53	Borrowing Limit	Enter the dollar amount of the borrowing limit under the agreement.
54	Borrowing Payable	Enter the borrowing payable as of the end of the reporting period.
55	Guarantor	Check the appropriate box to indicate if there are any company owners, directors, officers, or stockholders named as a guarantor under the agreement.
56	If Subsidiary	Check the appropriate box to indicate if the company is a subsidiary of another, and, if so, is the parent company named as a guarantor under the agreement.
57	Restrictions and Covenants Under Financing or Loan Agreement	Enter the dollar amount of the minimum cash balance to be maintained on deposit, the minimum working capital ration to be maintained, and describe any other restrictions or covenants.
58	Names and Locations of Bank	Enter the names and locations of each of the banks used for to make livestock payments.